

THE CITY OF NEW YORK LAW DEPARTMENT

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May 9, 2011

BY HAND - COURTESY COPY - ORIGINAL FILED BY ECF

Honorable Carol B. Amon United States District Judge Eastern District of New York 225 Cadman Plaza East Brooklyn, New York 11201-1818

Re:

MICHAEL A, CARDOZO

Corporation Counsel

The City of New York v. Milhelm Attea & Bros, Inc., et al., 06 Civ. 3620 (CBA);

The City of New York v. Golden Feather Smoke Shop, Inc., et al., 08 Civ. 3966

(CBA)

Dear Judge Amon:

I enclose a copy of today's decision by the Second Circuit Court of Appeals in *Oneida Nation of New York et al v. Cuomo*, et al., 10-4265(L), which upholds the amendments to the New York State Tax Law. This decision bears on various motions pending before the Court in the two captioned cases.

Thank you for your consideration of this matter.

Respectfully submitted,

Ene Proshansky

Enc.

cc: All Counsel of Record